

**IN THE UNITED STATES COURT OF FEDERAL CLAIMS**

REPRESENTATIVE CLASS PLAINTIFFS:  
*on behalf of themselves and others so situated as  
putative class members,*

Case No.1:18-cv-01387T (CFL)

John W. Barry, Karrine N. Montaque, Moses  
Nelson, Joel Adeyemi Omotosho, Julio Ruiz,  
Patricia Hinds, Elba M. Viera Lopez, Carl  
McBean, RoseMarie M. Lastimado-Dradi, Elvah  
Bliss Miranda, Daniel B. Miranda,  
Marciaminajuanequita R. T. Dumlaio, Rosalie O,  
Libanag, Rodrigo B. Libanag, Hannah K. Heart,  
Brigida E. Chock, Michael T. Chock, Leoncio  
Bautista, Scott F. Hawver, Beverly Braumuller-  
Hawver, Paul K. Meyer, Eurich Z. Griffin, III,  
Barbara W. Griffin, Rose Ann Flor, McKinley  
Lewis, Barbara L. Gasich, Annette Torruellas,  
Sheryl Tinoco, Radames Rodriguez, Jeannette  
Delgado, Aaron Aqueron, Benedicta Sison, Betty  
Ananyo, Rafael Ramos, Ada De La Cruz, Hector  
Mendez, Miriam Mendez, Donnie Mendez, Mark  
Goolsby, Jose Valez, Magdalena Nieves, Juanito  
Estrada, among others similarly situated,

**PLAINTIFF  
Paul K. Meyer  
DECLARATION STATEMENT  
WITH OFFER OF PROOF  
AND REDACTED EXHIBITS**

*Unincorporated Natural Persons Standing in  
Propria Persona Sui Juris,*

-against-

UNITED STATES, UNITED STATES  
DEPARTMENT OF THE TREASURY, STEVEN  
MNUCHIN, SECRETARY, COMMISSIONER  
OF THE INTERNAL REVENUE SERVICE,  
JOHN KOSKINEN, UNITED STATES  
DEPARTMENT OF JUSTICE ACTING  
ATTORNEY GENERAL DAVID A. HUBBERT,  
UNITED STATES ATTORNEY GENERAL,  
JEFFERSON B. SESSIONS, UNITED STATES  
DEPARTMENT OF JUSTICE TRIAL  
ATTORNEY BRADLEY A. SARNELL,  
UNITED STATES DEPARTMENT OF JUSTICE  
TRIAL ATTORNEY SARAH T. MAYHEW,  
UNITED STATES DEPARTMENT OF JUSTICE

November 19, 2018

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TRIAL ATTORNEY LAQUITA TAYLOR-  
PHILLIPS, I.R.S. ACCOUNTING OPERATIONS  
MANAGER BENJAMIN F. RAY, I.R.S. FIELD  
AGENT SARAH DAVIDSON, I.R.S. REVENUE  
OFFICER JOHN SHATRAW, I.R.S. REVENUE  
OFFICER JAMES GREENWAY, I.R.S., I.R.S.  
REVENUE OFFICER COLIN P. KELLY, I.R.S.  
REVENUE OFFICER KENNETH O. JUSTICE,  
I.R.S. REVENUE OFFICER R.A. MITCHEL,  
I.R.S. REVENUE OFFICER MICHAEL W. COX,  
I.R.S. REVENUE OFFICER ELBA Y.  
PORRATA-DORIA, I.R.S. REVENUE OFFICER  
BART BRELLENTHIN, I.R.S. REVENUE  
OFFICER K. COLT, I.R.S. REVENUE OFFICER  
DEBORAH JAMES, I.R.S. REVENUE OFFICER  
CYNTHIA D. SPRY, I.R.S. REVENUE  
OFFICER NEIL CASEY, I.R.S. REVENUE  
OFFICER JAMES BECK, I.R.S. SUPERVISORY  
FIELD AGENT DAVID SMITH, I.R.S.  
ADVISORY GROUP AGENT LASONIA  
KIMES, I.R.S. ADVISORY GROUP MANAGER  
L. DUNN, I.R.S. ADVISORY GROUP  
MANAGER LISA MORRISON, I.R.S.  
DIRECTOR OF SPECIALTY COLLECTIONS  
CHERYL CORDERO, I.R.S. OPERATIONS  
MANAGER FOR COLLECTIONS SHERRI  
HOLCOMB, I.R.S. OPERATIONS MANAGER  
TONYA WILLIAMS-WALLACE, I.R.S.  
GENERAL ATTORNEY JAMES P. CALIGURE,  
I.R.S. ASSOCIATE AREA COUNSEL MONICA  
E. KOCH, I.R.S. TERRITORY MANAGER  
PAUL G. ALVARADO, ALCOHOL TOBACCO  
& FIREARMS CRIMINAL INVESTIGATIONS  
DIVISION OFFICER DAVID FERS, ALCOHOL  
TOBACCO & FIREARMS CRIMINAL  
INVESTIGATIONS DIVISION OFFICER  
MARK MACPHERSON, ALCOHOL TOBACCO  
& FIREARMS CRIMINAL INVESTIGATIONS  
DIVISION OFFICER KELLY MAEDA,  
ALCOHOL TOBACCO & FIREARMS  
CRIMINAL INVESTIGATIONS DIVISION  
OFFICER RYAN SPENCER, DEPARTMENT  
OF THE TREASURY INSPECTOR GENERAL  
FOR TAX ADMINISTRATION OFFICER  
CHRISTOPHER J. GUST, I.R.S. RICS/IVO  
PROGRAM MANAGER CHRISTINE L. DAVIS,

I.R.S. DISCLOSURE SPECIALIST SUMMER A. SUTHERLAND, UNITED STATES  
BANKRUPTCY TRUSTEE ROBERTA NAPOLITANO, UNITED STATES  
BANKRUPTCY TRUSTEE ELIZABETH A. KANE, AND UNKNOWN OTHER JOHN  
“DOES” AND JANE “ROES” WHO ARE DEPARTMENT OF JUSTICE ATTORNEYS,  
TREASURY SPECIAL AGENTS OR I.R.S. OFFICERS, EMPLOYEES, TREASURY  
AGENTS AND OTHER UNKNOWN STATE ACTORS 1 THROUGH 100; *(All parties acting as Agents, Attorneys or employees on behalf of the Government are all being sued in their individual capacities)* ET. AL.,

Defendant(s).

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**TO THE HONORABLE CHARLES F. LETTOW:**

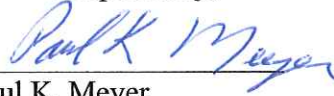
With all due respect to the Court, Plaintiff **Paul K. Meyer Living breathing human being**, hereby submits this Declaration Statement together with my Declaration in Support of the Civil R.I.C.O. Complaint for Agency Review and corresponding Offer of Proof with Redacted Exhibits in order to be in compliance with the Court’s requirement that the Plaintiffs file a proper Complaint with redactions of personal information so that the Complaint can be posted on the Court’s Docket as a public record.

Plaintiffs are in agreement with Defendant(s) Attorney Katherine R. Powers Motion filed in this Court on October 3, 2018 to have Plaintiffs file a proper Redacted version of the Civil R.I.C.O. Complaint for Agency Review filed by the Party Plaintiffs named herein, and I am hereby submitting this Declaration Statement together with my Declaration in Support of the Civil R.I.C.O. Complaint for Agency Review and Offer of Proof with my Redacted Exhibits to be included within the 2<sup>nd</sup> Amended Civil R.I.C.O. Complaint duly filed into the Court Record on November 9, 2018. (See copy Defendant’s Attorney Katherine R. Powers Motion for filing a proper Complaint dated October 3, 2018).

Your Honor, please be so kind to direct the Clerk of the Court to file this Declaration Statement together with my Offer of Proof and Redacted Exhibits into the already recorded 2<sup>nd</sup> Amended Civil R.I.C.O. Complaint for Agency Review as part of the Court Record for that

particular version of the Complaint so that the Record and the filing thereof will be in compliance with the rules of the Court and the Motion filed by the Defendant's Attorney, Katherine R. Powers.

Respectfully,



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Paul K. Meyer  
P.O. BOX 1308  
Kilauea HI  
[96754] Non-Domestic

CERTIFICATE OF SERVICE

i, Living Breathing Human Being **Paul K. Meyer** hereby certify that on

November 19, 2018 i sent a true and correct copy of the foregoing Declaration Statement via first class United States Postal Service Mail to the following party(s):

KATHERINE R. POWERS  
Trial Attorney  
U.S. DEPARTMENT OF JUSTICE, TAX DIVISION  
Court of Federal Claims Section  
P.O. Box 26  
Ben Franklin Station  
Washington, D.C. 20044



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Paul K. Meyer  
Living Breathing Human Being  
November 19, 2018

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US TAX COURT  
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SEP 6 2018

PAUL KEVIN MEYER & LEYEN LASCONIA MEYER,  
Petitioners,

ELECTRONICALLY FILED

v.

Docket No. 13710-18

COMMISSIONER OF INTERNAL REVENUE,  
Respondent

RESPONDENT'S MOTION TO DISMISS FOR LACK OF  
JURISDICTION

UNITED STATES TAX COURT

PAUL KEVIN MEYER and	)	
LEYEN LASCONIA MEYER,	)	
	)	
Petitioners,	)	
	)	
v.	)	Docket No. 13710-18
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	Filed Electronically
	)	
Respondent.	)	

MOTION TO DISMISS FOR LACK OF JURISDICTION

RESPONDENT MOVES that this case be dismissed for lack of jurisdiction upon the ground that no statutory notice of deficiency, as authorized by I.R.C. § 6212 and required by I.R.C. § 6213(a) to form the basis for a timely petition to this Court, has been sent to petitioners with respect to taxable years 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, and 2017, nor has respondent made any other determination to form the basis for a timely petition to this Court with respect to petitioners' taxable years 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, and 2017 that would confer jurisdiction on this Court.

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IN SUPPORT THEREOF, respondent respectfully states:

1. The petition was filed with the Tax Court on July 12, 2018, alleging a notice of deficiency, or notice of determination concerning collection action, was not received by petitioners for taxable years 2000 through 2017. No documents were attached to the copy of the petition served on respondent.

2. Petitioners seek a redetermination of alleged deficiencies determined by respondent, or a determination concerning collection action, for the taxable years 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, and 2017. No document was attached to the copy of the petition served on respondent as the notice of deficiency, or notice of determination, for the taxable years 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, and 2017.

3. Respondent has diligently searched his records and contacted I.R.S. personnel in an attempt to determine whether a notice of deficiency, or notice of determination, was issued for petitioners' taxable years 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, and 2017. Based on said diligent search, and based on a review of respondent's records kept in the ordinary course of business when respondent issues and mails a notice of deficiency

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to a specific taxpayer, there is no record, information, or other evidence indicating that a notice of deficiency authorized by I.R.C. § 6212, or notice of determination concerning collection action under I.R.C. §§ 6320 and/or 6330, was mailed to petitioners to form the basis for a timely petition to this Court with respect to the taxable years 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, and 2017.

4. Accordingly, respondent has determined, based upon the foregoing, that no notice of deficiency sufficient to confer jurisdiction on the Court pursuant to I.R.C. §§ 6212 and 6213(a), and that no notice of determination concerning collection action sufficient to confer jurisdiction on the Court pursuant to I.R.C. § 6330(d), has been sent to petitioners to form the basis for a timely petition to this Court with respect to the taxable years 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, and 2017.

5. Respondent has further determined based upon the above-described diligent search that no other determination has been made by respondent that would confer jurisdiction upon this Court.

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6. Petitioners have neither produced, nor otherwise demonstrated, that a notice of deficiency or other determination sufficient to confer jurisdiction on this Court was mailed to petitioners as required by I.R.C. § 6213(a) and Tax Court Rule 34(b), or other applicable provisions of the Internal Revenue Code or Rules of this Court.

7. Respondent attempted to contact petitioners via telephone regarding whether petitioners object to the granting of this motion, but petitioners have not yet replied as of the filing of the motion.

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WHEREFORE, respondent requests that this motion be granted.

WILLIAM M. PAUL  
Acting Chief Counsel  
Internal Revenue Service

Date: SEP 6 2018

BY: 

D. ANTHONY ABERNATHY  
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KATHRYN A. MEYER

Area Counsel

(Small Business/Self-Employed:Area 7)

TRENT D. USITALO

Associate Area Counsel (San Francisco, Group 2)

(Small Business/Self-Employed)